

Article - Tax - General

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§7-228.

(a) For an estate of a nonresident decedent, if the death taxes and interest and penalties on the death taxes due to a domiciliary state or a political subdivision of a domiciliary state are not paid or secured, the unit responsible for collecting the death taxes in the domiciliary state or subdivision may petition and receive from the court in this State that granted letters of administration for the estate an order for:

- (1) an accounting of the property in this State; and
- (2) payment of the death taxes and interest and penalties on the death taxes.

(b) The personal representative of an estate of a nonresident decedent is not entitled to approval for a final accounting or discharge until the personal representative files with the court that granted letters of administration for the estate:

- (1) proof that all death taxes and the interest and penalties on the death taxes have been paid to or secured for the domiciliary taxing authorities; or
- (2) the consent of the domiciliary taxing authorities to the final accounting or discharge.

(c) This section and § 7-231(e) of this subtitle shall be construed liberally to ensure that the domiciliary state of a nonresident decedent receives the death taxes and the interest and penalty on the death taxes due to that state from the estate of the decedent.

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